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# HOUSE BILL No. 1782

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-10-15.

**Synopsis:** Property tax exemptions for aircraft. Limits the commercial passenger aircraft property tax exemption to aircraft located in Allen County.

**Effective:** January 1, 2001 (retroactive).

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January 17, 2001, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

## HOUSE BILL No. 1782

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-1.1-10-15, AS AMENDED BY P.L.126-2000,  
2       SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3       JANUARY 1, 2001 (RETROACTIVE)]: Sec. 15. (a) The acquisition  
4       and improvement of land for use by the public as an airport and the  
5       maintenance of commercial passenger aircraft is a municipal purpose  
6       regardless of whether the airport or maintenance facility is owned or  
7       operated by a municipality. The owner of any airport located in this  
8       state, who holds a valid and current public airport certificate issued by  
9       the Indiana department of transportation, may claim an exemption for  
10      only so much of the land as is reasonably necessary to and used for  
11      public airport purposes. A person maintaining commercial passenger  
12      aircraft in a county having a population of more than ~~two hundred~~  
13      ~~thousand (200,000)~~ **three hundred thousand (300,000)** but less than  
14      four hundred thousand (400,000) may claim an exemption for  
15      commercial passenger aircraft not subject to the aircraft excise tax  
16      under IC 6-6-6.5 that is being assessed under this article, if it is located  
17      in the county only for the purposes of maintenance.

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IN 1782—LS 7161/DI 103+



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(b) The exemption provided by this section is noncumulative and applies only to property that would not otherwise be exempt. Nothing contained in this section applies to or affects any other tax exemption provided by law.

(c) As used in this section, "land used for public airport purposes" includes the following:

(1) That part of airport land used for the taking off or landing of aircraft, taxiways, runway and taxiway lighting, access roads, auto and aircraft parking areas, and all buildings providing basic facilities for the traveling public.

(2) Real property owned by the airport owner and used directly for airport operation and maintenance purposes.

(3) Real property used in providing for the shelter, storage, or care of aircraft, including hangars.

(4) Housing for weather and signaling equipment, navigational aids, radios, or other electronic equipment.

The term does not include land areas used solely for purposes unrelated to aviation.

SECTION 2. [EFFECTIVE JANUARY 1, 2001 (RETROACTIVE)]  
**IC 6-1.1-10-15, as amended by this act, applies to taxable years beginning after December 31, 2000.**

SECTION 3. **An emergency is declared for this act.**

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